

ACCOUNTING PROCEDURE

TOPIC: Contract Administration 5.1	EFFECTIVE DATE: 8/01/93
TITLE: Processing Late Final Expenditure Reports	REVISION DATE:
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**BACKGROUND**

The due date for the final expenditure report submitted to the BFS CARS Unit is to be recorded in the contract. Generally, the final report due date is ninety days after the end of the contract period. Expenditures after the close of the contract period may not be claimed. See **CONTRACT ADMINISTRATION 2.0 (Required Standard Contract Language)** for further details.

Because of the frequency with which extensions to the final report due date are needed, this bulletin details procedures for extending the due date and processing expenditure reports received after the final report due date originally established in the contract.

**PROCEDURES**

1. Extensions should be requested and approved prior to the final report due date.
2. Division staff may approve extensions for a period of time up to two weeks after the final report due date in the contract. Approvals of final report due date extensions shall be in writing or by WSNS message. The BFS CARS Unit is to be informed of all extensions by the Division by copy of the approval.

Divisions may give verbal approval to an agency's request for extension, provided that the approval is confirmed in writing or by a WSNS message with a copy to the CARS Unit.

3. Divisions are to specify who is authorized to approve extensions. Divisions are responsible to provide instructions to agencies so that they know when reports are due and how to request extensions.
4. Final report due date extensions of more than two weeks require approval of the Assistant Director, Bureau of Fiscal Services.

Agencies should submit written justification for these extensions directly to the contracting Division. If BFS receives a request directly from a contract agency, it shall be referred to the contracting division. Contracting divisions shall forward extension requests (along with Division approval) to the Assistant Director,

Bureau of Fiscal Services in sufficient time for BFS review and approval (or rejection). In order to avoid payment problems, agencies should not be given notice of extensions of more than two weeks prior to BFS approval.

5. The BFS CARS Unit shall not reimburse any expenditures reported after the final due date in the contract unless an approved extension in writing has been sent to the agency with a copy to the BFS CARS unit.

If BFS receives a late report from a contract agency that did not request and receive approval for an extension, it shall be referred to the contracting division for review. The contracting division shall recommend to BFS whether the late report shall be accepted. Exceptions may be granted under the following circumstances (with concurrence of the Assistant Director, BFS):

- a. When there are unique, unavoidable circumstances outside the agency's control; and/or
- b. The Department deems continued services from the provider to be in its interest and non-payment of the late report would jeopardize continued services.

6. The effective date for these procedures is August 1, 1993.

**CONTACT PERSON**

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